

**DETAILED ACTION**

1. The following action is in response to communications received on 03/25/2010. Claim 2 has been amended and is addressed in the action below as the only claim pending in the current application.

***Response to Amendment***

2. The applicant's amendments to the claim are sufficient to overcome the 35 U.S.C. 101 rejection set forth in the previous action.

***Allowable Subject Matter***

3. Claim 2 is allowed.

4. The following is a statement of reasons for the indication of allowable subject matter: Claim 2 has been amended to positively recite a relationship between a type of transaction and a color of a bucket, and a transaction ticket, in the teaching of double entry accounting, that is neither taught nor reasonably suggested by the prior art of reference. Though it is known in the prior art to teach double entry accounting, such as the teachings of US Patent No: US 3,889,395 to Zegel (Zegel), and US Patent Application Publication No: US 2002/0164561 to Joffe (Joffe) which disclose the teachings of using colored objects to represent financial transactions and of accounting principles respectively, the references, neither separately, nor in combination with each other teach or reasonably suggest the relationship between the color of a bucket, the type of a financial transaction and the color of a ticket that is disclosed and claimed by the applicant of the current invention.

***Conclusion***

Any inquiry concerning this communication or earlier communications from the examiner should be directed to JERRY-DARYL FLETCHER whose telephone number is (571)270-5054. The examiner can normally be reached on Monday to Friday 9:00 a.m. to 5:30 p.m..

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Xuan M. Thai can be reached on (571) 272-7147. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Kathleen Mosser/  
Primary Examiner, Art Unit 3715

/J.D.F./  
Examiner, Art Unit 3715